

April 14, 2008

From: David Schwab

To: Barry Wood

Re: Evaluation of Effective Age Change Between Years 2005 and 2006 in Unsold Residential Improved Dwellings in LaPorte County.

Summary

- An independent evaluation reveals that in Dewey Township, the effective age of 41% of residential dwellings was changed between 2005 and 2006 assessments.
- Eighty-five percent of these changes involved changing the effective age of dwellings constructed before 1950 to equal 1950.
- A significant number of changes in effective age were not found in the remaining townships in LaPorte County.

Method

Data for all unsold parcels in LaPorte county for the years 2005 and 2006 was obtained from the Department. This data was filtered to contain only residential-improved properties (code 510). In addition, because multiple structures were listed under the same parcel number, the data was also filtered to contain only structures classified as dwellings (improvement code DWELL). Thus, this study evaluates only residential-improved dwellings in LaPorte County which were not sold in the years 2005 or 2006.

Analysis took place at the township level. For each township, a computerized lookup in Microsoft Excel matched the 2005 effective age for a given parcel with the 2006 effective age for the same parcel. Parcels which were not present in both 2005 and 2006 were discarded from the study. In total, 147 of 31,480 parcels were discarded, leaving 31,333 parcels—99.6% of the total—to be analyzed.

After each parcel was matched, the effective age in 2005 for each parcel was compared to its effective age in 2006 using a computerized matching function. A new column labeled CHANGE? was created, and a value of 1 assigned to this column if the effective ages did not match. If they did match, a value of 0 was assigned to this column. For each township, the number of changed parcels was summed and the percentage of changed parcels calculated. These figures are discussed further in the Findings section, below.

Findings

Table 1 presents the findings of this study. As can be seen, only Dewey Township stands out, with 122 out of 297 parcels—41%—having their effective age changed between 2005 and 2006.

Further investigation reveals that 104 of the 122 changed parcels—85%—had a real construction year prior to 1950 changed during the 2006 assessment to an effective age of 1950. When these parcels are removed from analysis, the percentage change in effective age for Dewey Township falls to 5.1%.

While the reason for this anomaly remains unknown at this time, it certainly warrants further investigation.

Township	2005 Parcels	2006 Parcels	Changed Parcels	Percent Change
Cass	514	509	2	0.4%
Center	7695	7654	319	4.2%
Clinton	341	340	3	0.9%
Coolspring	3913	3849	34	0.9%
Dewey	298	297	122	41.1%
Galena	521	517	11	2.1%
Hanna	271	270	0	0.0%
Hudson	825	812	37	4.6%
Johnson	27	27	0	0.0%
Kankakee	1025	1025	17	1.7%
Lincoln	737	731	68	9.3%
Michigan	9554	9641	598	6.2%
New Durham	843	831	6	0.7%
Noble	451	441	5	1.1%
Pleasant	943	938	11	1.2%
Prairie	32	32	0	0.0%
Scipio	1176	1164	7	0.6%
Springfield	983	959	19	2.0%
Union	576	573	2	0.3%
Washington	313	307	3	1.0%
Wills	442	416	5	1.2%
Total	31480	31333	1269	4.1%

Table 1: Percent Change in Effective Age Between 2005 and 2006 Assessments for Unsold Residential Dwellings in LaPorte County, by Township